

**REMARKS/ARGUMENTS**

By the foregoing amendment, claims 1-5 have been canceled in favor of claims 15-20.

Claims 12-14 remain withdrawn from consideration.

The rejections of the claims as either anticipated by or unpatentable over Kim (U.S. Patent No. 5,193,021) are respectfully traversed. As set forth in Kim, a glass panel 2 is overlaid with a film spacer 4 divided into a plurality of strips for 4e. A cover layer 4d overlies the strips 4e. The film spacer 4 is then disposed on a glass panel 2. When the spacer 4 is cut along the line X-X in Fig. 1, the cover layer 4d is removed followed by selected removal of the spacers 4e covering desired display areas 8.

It is readily apparent that Kim does not disclose the claimed methods in which first and second grinding wheels are moved independently of one another to grind and remove a film layer in first and second regions of the glass plate. Moreover, Kim does not disclose those grinding wheels moveable independently enabling the film layer in the first and second regions of the glass plate to be removed concurrently as claimed. Accordingly, Applicants believe that the claims are clearly patentably distinguishable from Kim (U.S. Paten No. 5,193,021).

Applicants also believe the application is now in condition for allowance. Early notification of the formal allowance of the application is respectfully requested.

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Respectfully submitted,

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